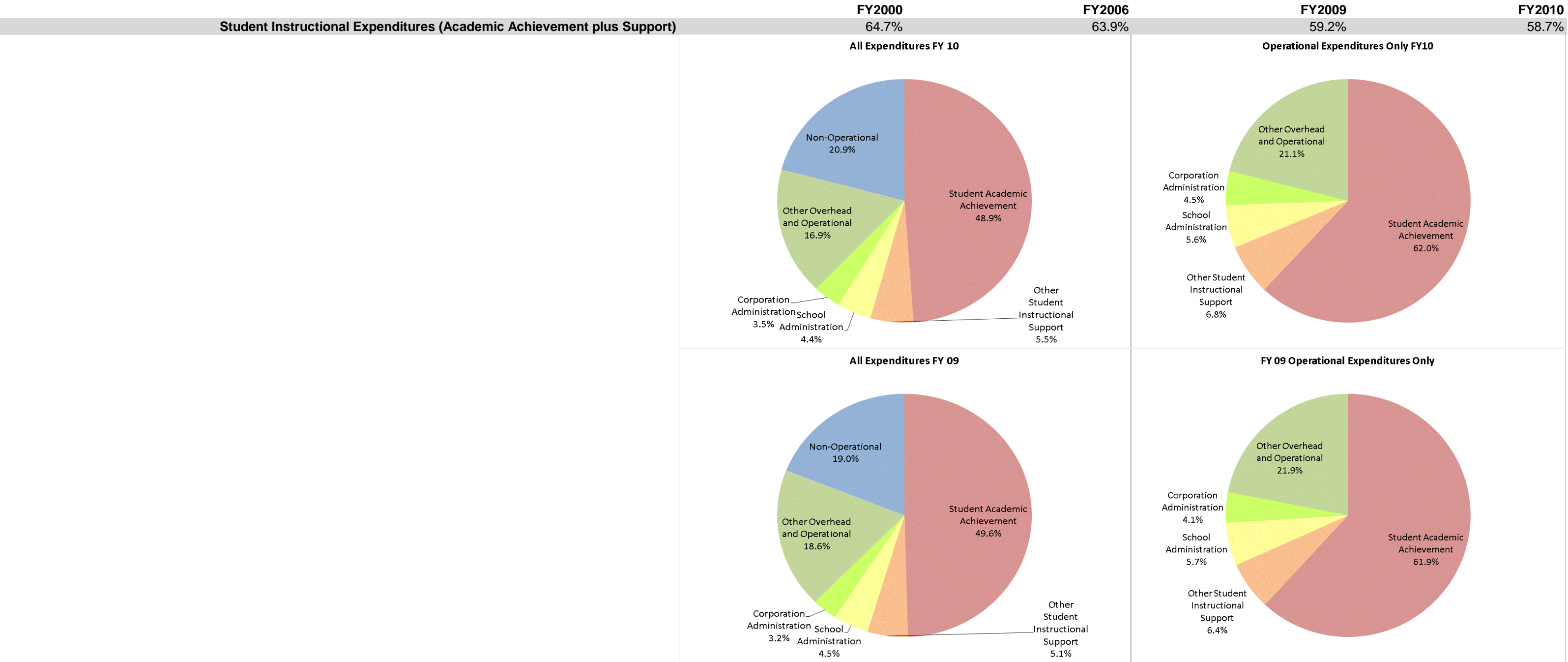


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Warsaw Community Schools (4415)

Warsaw Community Schools (4415)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$28,012,138	54.9%	\$31,816,065	54.2%	\$33,659,874	49.6%	\$34,021,001	48.9%
Student Instructional Support	\$5,002,461	9.8%	\$5,671,115	9.7%	\$6,530,672	9.6%	\$6,853,041	9.8%
Overhead and Operational	\$9,279,688	18.2%	\$11,013,763	18.8%	\$14,809,142	21.8%	\$14,219,613	20.4%
Nonoperational	\$8,717,020	17.1%	\$10,186,850	17.4%	\$12,884,886	19.0%	\$14,521,738	20.9%
Grand Total	\$51,011,307		\$58,687,793		\$67,884,574		\$69,615,393	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Warsaw Community Schools (4415)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement	11100 Regular Programs; Elementary	\$8,103,108	\$9,766,939	\$13,262,129	\$13,599,915	68%	39%	3%
	11200 Regular Programs; Middle/Junior High	\$2,280,885	\$2,747,861	\$3,929,778	\$3,966,412	74%	44%	1%
	11300 Regular Programs; High School	\$4,071,774	\$4,424,095	\$6,340,128	\$6,505,021	60%	47%	3%
	11420 Vocational Education; Agriculture B	\$83,614	\$84,713	\$118,187	\$128,742	54%	52%	9%
	11430 Vocational Education; Distributive Education	\$25,253	\$1,859	\$5,247	\$5,096	-80%	174%	-3%
	11450 Vocational Education; Consumer and Homemaking	\$353,791	\$466,334	\$541,604	\$581,836	64%	25%	7%
	11470 Vocational Education; Business Education	\$433,830	\$414,271	\$403,337	\$364,730	-16%	-12%	-10%
	11480 Vocational Education; Industrial Education A	\$113,938	\$127,211	\$160,523	\$185,812	63%	46%	16%
	11510 Vocational Education; Cooperative Education	\$83,440	\$121,474	\$198,766	\$183,734	120%	51%	-8%
	11590 Other Vocational Education Programs	\$0	\$5,902	\$6,653	\$6,014		2%	-10%
	12110 Gifted And Talented; Gifted and Talented	\$126,390	\$135,476	\$222,768	\$216,202	71%	60%	-3%
	12210 Mental Disabilities; Mild Mental Disabilities	\$138,521	\$192,218	\$200,987	\$163,536	18%	-15%	-19%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$269,244	\$165,721	\$322,881	\$350,028	30%	111%	8%
	12230 Mental Disabilities; Severe Mental Disabilities	\$2,200	\$3,113	\$4,465	\$5,166	135%	66%	16%
	12310 Physical Impairment; Orthopedic Impairment	\$58,378	\$50,759	\$1,437	\$0	-100%	-100%	-100%
	12320 Physical Impairment; Multiple Disabilities	\$42,323	\$89,512	\$109,196	\$111,764	164%	25%	2%
	12330 Physical Impairment; Visual Impairment	\$11,937	\$63,326	\$44,037	\$58,988	394%	-7%	34%
	12340 Physical Impairment; Hearing Impairment	\$91,433	\$76,213	\$118,215	\$235,067	157%	208%	99%
	12350 Physical Impairment; Homebound	\$19,876	\$25,816	\$24,386	\$18,453	-7%	-29%	-24%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$215,652	\$235,150	\$426,323	\$447,524	108%	90%	5%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$13,016	\$98,622			> 500%
	12510 Culturally Different; Communication Disorders	\$5,677	\$24,730	\$22,495	\$22,722	300%	-8%	1%
	12520 Culturally Different; Compensatory	\$80,800	\$164,322	\$582,740	\$478,495	492%	191%	-18%
	12610 Learning Disability	\$148,442	\$21,856	\$0	\$0	-100%	-100%	
	12710 Equal Opportunity At Risk	\$163,936	\$0	\$0	\$0	-100%		
	12810 Special Education Preschool	\$233,721	\$202,443	\$283,494	\$304,396	30%	50%	7%
	12900 Other Special Programs	\$878,007	\$1,473,166	\$2,601,852	\$2,598,181	196%	76%	0%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$109,999	\$188,846	\$155,527	\$254,983	132%	35%	64%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$24,973	\$0	\$0	\$0	-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$2,600	\$848	\$402	\$0	-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$118,712	\$184,137	\$303,712	\$234,002	97%	27%	-23%
	14300 Summer School Programs; High School	\$107,764	\$172,919	\$241,420	\$241,855	124%	40%	0%
	16100 Remediation Testing	\$298,344	\$0	\$0	\$0	-100%		
	16200 Preventive Remediation	\$0	\$178,393	\$236,236	\$273,695		53%	16%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$496,709	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$222,569	\$252,457	\$339,170	\$483,635	117%	92%	43%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$24,312	\$92,298	\$51,566	\$45,793	88%	-50%	-11%
	22130 Improvement of Instruction; Instructional Staff Training	\$61,075	\$108,181	\$240,516	\$244,495	300%	126%	2%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,680	\$12,700	\$31,972	\$19,222	> 500%	51%	-40%
	22210 Library/Media Services; Service Area Direction	\$73,056	\$31,684	\$54,697	\$55,878	-24%	76%	2%
	22220 Library/Media Services; School Library	\$525,685	\$520,145	\$638,625	\$629,886	20%	21%	-1%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$378,403	\$181,960	\$65,561	\$47,769	-87%	-74%	-27%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$15,315			
	22360 Instruction, Related Technology; Network Support	\$0	\$542,779	\$0	\$0		-100%	
	22380 Instruction, Related Technology;Professional Development for Instruction, Focused Technology Perso	\$0	\$0	\$0	\$1,149			
	22400 Academic Student Assessment	\$0	\$0	\$0	\$252			
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$168	\$56,433			> 500%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$545,998	\$787,878	\$1,355,657	\$780,185	43%	-1%	-42%
	26497 2007 Account Code - Teachers Retirement Fund	\$581,780	\$681,146	\$0	\$0			
Student Academic Achievement Total		\$21,609,826	\$25,020,853	\$33,659,874	\$34,021,001	57%	36%	1%
Student Instructional Support	21120 Attendance and Social Work Services; Attendance Services	\$41,642	\$51,009	\$114,050	\$72,005	73%	41%	-37%
	21140 Attendance and Social Work Services; Pupil Accounting	\$4,441	\$3,573	\$39,290	\$26,028	486%	> 500%	-34%
	21220 Guidance Services; Counseling Services	\$404,337	\$599,925	\$855,338	\$867,390	115%	45%	1%
	21290 Guidance Services; Other Guidance Services	\$1,727	\$0	\$6,303	\$0	-100%		-100%
	21310 Health Services; Service Area Direction	\$46,094	\$49,282	\$59,961	\$44,245	-4%	-10%	-26%
	21320 Health Services; Medical Services	\$10	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$115,302	\$307,492	\$477,902	\$471,898	309%	53%	-1%
	21390 Health Services; Other Health Services	\$263,756	\$221,156	\$330,948	\$338,967	29%	53%	2%
	21410 Psychological Services; Service Area Direction	\$616	\$0	\$0	\$0	-100%		
	21420 Psychological Testing	\$346,721	\$242,616	\$289,828	\$285,287	-18%	18%	-2%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Warsaw Community Schools (4415)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	21490 Other Psychological Services	\$0	\$0	\$0	\$151,984			
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$260,908	\$327,564	\$540,753	\$574,598	120%	75%	6%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$8,339	\$14,650	\$13,288		59%	-9%
	21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$0	\$20,661	\$285,128			> 500%
	21810 Special Education Administration; Service Area Direction	\$385,283	\$355,154	\$541,331	\$448,098	16%	26%	-17%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$122,395	\$123,129			1%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$68,195	\$100,924			48%
	24100 Office of The Principal	\$1,934,825	\$2,247,189	\$3,049,067	\$3,050,072	58%	36%	0%
Student Instructional Support Total		\$3,805,661	\$4,413,299	\$6,530,672	\$6,853,041	80%	55%	5%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$29,205	\$28,170	\$35,895	\$39,258	34%	39%	9%
	23150 Board of Education; Legal Services	\$10,758	\$22,327	\$34,778	\$4,853	-55%	-78%	-86%
	23160 Board of Education; Promotion Expenses	\$2,871	\$2,722	\$8,902	\$3,890	36%	43%	-56%
	23190 Board of Education; Other Governing Body Services	\$11,041	\$11,959	\$9,881	\$8,580	-22%	-28%	-13%
	23210 Executive Administration; Office of The Superintendent	\$324,941	\$256,808	\$497,908	\$544,992	68%	112%	9%
	23220 Executive Administration; Community Relations	\$25,356	\$22,602	\$44,734	\$47,125	86%	108%	5%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$0	\$300,904			
	25110 Fiscal Services; Office of The Business Manager	\$134,081	\$157,588	\$251,516	\$252,461	88%	60%	0%
	25120 Fiscal Services; Service Area Direction	\$41,671	\$58,861	\$73,402	\$72,800	75%	24%	-1%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$22,694	\$29,380	\$49,822	\$50,965	125%	73%	2%
	25150 Fiscal Services; Payroll Services	\$51,408	\$129,446	\$245,590	\$253,195	393%	96%	3%
	25191 Other Fiscal Services; Refund of Revenue	\$3,212	\$3,545	\$10,569	\$8,239	157%	132%	-22%
	25192 Other Fiscal Services; Petty Cash	\$300	\$150	\$0	\$0	-100%	-100%	
	25196 Other Fiscal Services; Cash Change	\$1,525	\$475	\$475	\$950	-38%	100%	100%
	25199 Other Fiscal Services; Other	\$37	\$159	\$42	\$92	152%	-42%	120%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$22,970	\$27,328	\$36,950	\$37,219	62%	36%	1%
	25710 Personnel Services; Supervision of Personnel Services	\$209	\$0	\$0	\$0	-100%		
	25740 Personnel Services; Noninstructional Personnel Training	\$4,438	\$0	\$2,680	\$2,681	-40%		0%
	25750 Personnel Services; Health Services	\$17,093	\$16,460	\$629	\$9,150	-46%	-44%	> 500%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$881,532	\$806,050			-9%
	25890 Other Technology Services	\$48,549	\$989	\$0	\$0	-100%	-100%	
	25920 Ditch Assessments	\$469	\$129	\$467	\$105	-78%	-19%	-78%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$82,395	\$130,047	\$176,130	\$177,395	115%	36%	1%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,205,339	\$4,027,839	\$5,195,202	\$5,033,679	57%	25%	-3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$25,260	\$0	\$0	\$0	-100%		
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$475,567	\$611,860	\$969,756	\$1,006,930	112%	65%	4%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,020	\$332	\$0	\$0			
	26499 2007 Account Code - Other	\$6,754	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$10,000	\$28,866	\$0	\$0	-100%	-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$113,791	\$216,114	\$365,836	\$384,989	238%	78%	5%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$19,174	\$0	\$0	\$0	-100%		
	27010 Student Transportation; Service Area Direction	\$94,473	\$142,844	\$354,128	\$232,330	146%	63%	-34%
	27100 Student Transportation; Vehicle Operation	\$796,775	\$1,031,820	\$1,268,121	\$1,258,329	58%	22%	-1%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$409,622	\$642,433	\$845,936	\$832,758	103%	30%	-2%
	27400 Student Transportation; Purchase of School Buses	\$544,660	\$146,506	\$592,560	\$352,356	-35%	141%	-41%
	27500 Student Transportation; Insurance on Buses	\$33,120	\$84,584	\$71,754	\$68,096	106%	-19%	-5%
	27700 Student Transportation; Contracted Transportation Services	\$1,247	\$1,349	\$6,281	\$10,785	> 500%	> 500%	72%
	31100 Food Services Operations; Service Area Direction	\$60,969	\$103,409	\$206,840	\$200,429	229%	94%	-3%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,426,539	\$1,778,975	\$2,551,561	\$2,218,030	55%	25%	-13%
	31300 Food Services Operations; Food Delivery	\$0	\$0	\$19,265	\$0			-100%
Overhead and Operational Total		\$8,060,532	\$9,716,072	\$14,809,142	\$14,219,613	76%	46%	-4%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$341	\$14,940	\$4,717	\$929	173%	-94%	-80%
	33400 Athletic Coaches	\$311,123	\$297,009	\$386,417	\$380,190	22%	28%	-2%
	33990 Other Community Services; Other	\$0	\$0	\$1,822	\$3,557			95%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$66,973	\$69,315	\$157,883	\$123,206	84%	78%	-22%
	43000 Facilities Acquisition and Construction; Professional Services	\$14,259	\$194,560	\$78,959	\$110,087	> 500%	-43%	39%
	45100 Building Acquisition, Construction and Improvements	\$1,572,947	\$2,300,195	\$3,138,423	\$2,470,242	57%	7%	-21%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$182,760	\$365,520			100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$5,500	\$18,000	\$15,900	\$12,696	131%	-29%	-20%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$10,021			
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$538,691	\$2,265,906	\$2,049,493	\$2,071,708	285%	-9%	1%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Warsaw Community Schools (4415)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$99,249	\$289,988	\$0	\$0	-100%	-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$250,000	\$310,000	\$335,000	\$345,000	38%	11%	3%
	52100 Debt Services; Interest on Debt; Bonds	\$13,188	\$235,081	\$208,159	\$211,057	> 500%	-10%	1%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$113,467	\$121,354	\$43,905		-61%	-64%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,695,574	\$3,996,000	\$6,204,000	\$8,373,620	47%	110%	35%
	54200 Common School Fund; Principal	\$44,777	\$0	\$0	\$0	-100%		
Nonoperational Total		\$8,612,621	\$10,104,460	\$12,884,886	\$14,521,738	69%	44%	13%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$315,341	\$269,557	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,974,195	\$2,306,792	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$69,415	\$242,181	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$6,399,210	\$6,530,355	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$969	\$12,246	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$163,536	\$71,977	\$0	\$0			
Prorated By Fund Total		\$8,922,667	\$9,433,109	\$0	\$0			